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IN THE CLAIMS:

Claims 1-26 (Canceled):

Claim 27 (Canceled):

Claim 28 (Currently Amended): The method according to Claim 31 [[27]], wherein

the dry etching is Deep-RIE.

Claim 29 (Currently Amended): The method according to Claim 31 [[27]], further

comprising the step of bonding a cover substrate to said second surface so as to close the

cavity.

Claim 30 (Original): The method according to Claim 31 [[27]], wherein a groove for

dividing the substrate is also formed by etching at the cavity-forming step.

Claim 31 (Currently Amended): A method of making a thin-film piezo-resonator

comprising steps of:

preparing a substrate including a first surface and a second surface opposite to said

first surface;

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forming a resonator assembly which includes a first electrode held in contact with said first surface, a piezoelectric layer formed on the first electrode and a second electrode

formed on the piezoelectric layer; and

forming a cavity by dry-etching the substrate, the cavity being disposed at a location corresponding to the resonator assembly, the cavity being opened in said first surface and said second surface;

wherein the first electrode and the piezoelectric layer are partially <u>and directly</u> exposed to the cavity at the cavity-forming step.